

# HOUSE BILL No. 1205

---

## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-1.1-15; IC 6-1.1-16-1.

**Synopsis:** Property tax assessment. Specifies that a petition for a review of or a rehearing for a property tax assessment must be filed within 45 days after the maximum time elapses for the county property tax assessment board of appeals (PTABOA) or the Indiana board of tax review to make a decision on a property tax assessment appeal. Specifies that the deadline for making a change in a personal property tax assessment applies when the PTABOA is acting as the assessor and that it covers the board's pre-appeal modification of an assessment changed by an assessing official.

**Effective:** July 1, 2016.

---

---

**GiaQuinta, Pryor**

---

---

January 7, 2016, read first time and referred to Committee on Ways and Means.

---

---



Second Regular Session of the 119th General Assembly (2016)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2015 Regular Session of the General Assembly.

## HOUSE BILL No. 1205

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

*Be it enacted by the General Assembly of the State of Indiana:*

SECTION 1. IC 6-1.1-15-1, AS AMENDED BY THE TECHNICAL CORRECTIONS BILL OF THE 2016 GENERAL ASSEMBLY, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2016]:

Sec. 1. (a) *Except as provided in section 1.5 of this chapter*, a taxpayer may obtain a review by the county board of a county or township official's action with respect to ~~either or both~~ *any of the following, or any combination* of the following:

(1) The assessment of the taxpayer's tangible property.

(2) A deduction for which a review under this section is authorized by any of the following:

(A) IC 6-1.1-12-25.5.

(B) IC 6-1.1-12-28.5.

(C) IC 6-1.1-12-35.5.

(D) IC 6-1.1-12.1-5.

(E) IC 6-1.1-12.1-5.3.

(F) IC 6-1.1-12.1-5.4.

(3) *A determination concerning a common area under*



1 *IC 6-1.1-10-37.5.*

2 (b) At the time that notice of an action referred to in subsection (a)  
3 is given to the taxpayer, the taxpayer shall also be informed in writing  
4 of:

5 (1) the opportunity for a review under this section, including a  
6 preliminary informal meeting under subsection (h)(2) with the  
7 county or township official referred to in this subsection; and

8 (2) the procedures the taxpayer must follow in order to obtain a  
9 review under this section.

10 (c) In order to obtain a review of an assessment or deduction  
11 effective for the assessment date to which the notice referred to in  
12 subsection (b) applies, the taxpayer must file a notice in writing with  
13 the county or township official referred to in subsection (a) not later  
14 than forty-five (45) days after the date of the notice referred to in  
15 subsection (b).

16 (d) A taxpayer may obtain a review by the county board of the  
17 assessment of the taxpayer's tangible property effective for an  
18 assessment date for which a notice of assessment is not given as  
19 described in subsection (b). To obtain the review, the taxpayer must file  
20 a notice in writing with the township assessor, or the county assessor  
21 if the township is not served by a township assessor. The right of a  
22 taxpayer to obtain a review under this subsection for an assessment  
23 date for which a notice of assessment is not given does not relieve an  
24 assessing official of the duty to provide the taxpayer with the notice of  
25 assessment as otherwise required by this article. The notice to obtain  
26 a review must be filed not later than the later of:

27 (1) May 10 of the year; or

28 (2) forty-five (45) days after the date of the tax statement mailed  
29 by the county treasurer, regardless of whether the assessing  
30 official changes the taxpayer's assessment.

31 (e) A change in an assessment made as a result of a notice for  
32 review filed by a taxpayer under subsection (d) after the time  
33 prescribed in subsection (d) becomes effective for the next assessment  
34 date. A change in an assessment made as a result of a notice for review  
35 filed by a taxpayer under subsection (c) or (d) remains in effect from  
36 the assessment date for which the change is made until the next  
37 assessment date for which the assessment is changed under this article.

38 (f) The written notice filed by a taxpayer under subsection (c) or (d)  
39 must include the following information:

40 (1) The name of the taxpayer.

41 (2) The address and parcel or key number of the property.

42 (3) The address and telephone number of the taxpayer.



(g) The filing of a notice under subsection (c) or (d):

(1) initiates a review under this section; and

(2) constitutes a request by the taxpayer for a preliminary informal meeting with the official referred to in subsection (a).

(h) A county or township official who receives a notice for review filed by a taxpayer under subsection (c) or (d) shall:

(1) immediately forward the notice to the county board; and

(2) attempt to hold a preliminary informal meeting with the taxpayer to resolve as many issues as possible by:

(A) discussing the specifics of the taxpayer's assessment or deduction;

(B) reviewing the taxpayer's property record card;

(C) explaining to the taxpayer how the assessment or deduction was determined;

(D) providing to the taxpayer information about the statutes, rules, and guidelines that govern the determination of the assessment or deduction;

(E) noting and considering objections of the taxpayer;

(F) considering all errors alleged by the taxpayer; and

(G) otherwise educating the taxpayer about:

(i) the taxpayer's assessment or deduction;

(ii) the assessment or deduction process; and

(iii) the assessment or deduction appeal process.

(i) Not later than ten (10) days after the informal preliminary meeting, the official referred to in subsection (a) shall forward to the county auditor and the county board the results of the conference on a form prescribed by the department of local government finance that must be completed and signed by the taxpayer and the official. *The official referred to in subsection (a) must attest on the form that the official described to the taxpayer the taxpayer's right to a review of the issues by the county board under this chapter and the taxpayer's right to appeal to the Indiana board of tax review and to the Indiana tax court.* The form must indicate the following:

(1) *Notwithstanding section 2.5 of this chapter*, if the taxpayer and the official agree on the resolution of all assessment or deduction issues in the review, a statement of:

(A) those issues; and

(B) the assessed value of the tangible property or the amount of the deduction that results from the resolution of those issues in the manner agreed to by the taxpayer and the official.

(2) If the taxpayer and the official do not agree on the resolution of all assessment or deduction issues in the review:



- 1 (A) a statement of those issues; and  
 2 (B) the identification of:  
 3 (i) the issues on which the taxpayer and the official agree;  
 4 and  
 5 (ii) the issues on which the taxpayer and the official  
 6 disagree.
- 7 *(1) If the taxpayer and the official agree on the resolution of all*  
 8 *assessment or deduction issues in the review, a statement of:*  
 9 *(A) those issues; and*  
 10 *(B) the assessed value of the tangible property or the amount*  
 11 *of the deduction that results from the resolution of those issues*  
 12 *in the manner agreed to by the taxpayer and the official.*  
 13 *(2) If the taxpayer and the official do not agree on the resolution*  
 14 *of all assessment or deduction issues in the review:*  
 15 *(A) a statement of those issues; and*  
 16 *(B) the identification of:*  
 17 *(i) the issues on which the taxpayer and the official agree;*  
 18 *and*  
 19 *(ii) the issues on which the taxpayer and the official*  
 20 *disagree.*
- 21 (j) If the county board receives a form referred to in subsection  
 22 (i)(1) before the hearing scheduled under subsection (k):  
 23 (1) the county board shall cancel the hearing;  
 24 (2) the county official referred to in subsection (a) shall give  
 25 notice to the taxpayer, the county board, the county assessor, and  
 26 the county auditor of the assessment or deduction in the amount  
 27 referred to in subsection (i)(1)(B); and  
 28 (3) if the matter in issue is the assessment of tangible property,  
 29 the county board may reserve the right to change the assessment  
 30 under IC 6-1.1-13.
- 31 (k) If:  
 32 (1) subsection (i)(2) applies; or  
 33 (2) the county board does not receive a form referred to in  
 34 subsection (i) not later than one hundred twenty (120) days after  
 35 the date of the notice for review filed by the taxpayer under  
 36 subsection (c) or (d);  
 37 the county board shall hold a hearing on a review under this subsection  
 38 not later than one hundred eighty (180) days after the date of that  
 39 notice. The county board shall, by mail, give at least thirty (30) days  
 40 notice of the date, time, and place fixed for the hearing to the taxpayer,  
 41 *the taxpayer's representative (if any)*, and the county or township  
 42 official with whom the taxpayer filed the notice for review. The



taxpayer and the county or township official with whom the taxpayer filed the notice for review are parties to the proceeding before the county board. A taxpayer may request a continuance of the hearing by filing, at least twenty (20) days before the hearing date, a request for continuance with the board and the county or township official with evidence supporting a just cause for the continuance. The board shall, not later than ten (10) days after the date the request for a continuance is filed, either find that the taxpayer has demonstrated a just cause for a continuance and grant the taxpayer the continuance, or deny the continuance. A taxpayer may request that the board take action without the taxpayer being present and that the board make a decision based on the evidence already submitted to the board by filing, at least eight (8) days before the hearing date, a request with the board and the county or township official. A taxpayer may withdraw a petition by filing, at least eight (8) days before the hearing date, a notice of withdrawal with the board and the county or township official.

(l) At the hearing required under subsection (k):

(1) the taxpayer may present the taxpayer's reasons for disagreement with the assessment or deduction; and

(2) the county or township official with whom the taxpayer filed the notice for review must present:

(A) the basis for the assessment or deduction decision; and

(B) the reasons the taxpayer's contentions should be denied.

A penalty of fifty dollars (\$50) shall be assessed against the taxpayer if the taxpayer or representative fails to appear at the hearing and, under subsection (k), the taxpayer's request for continuance is denied, or the taxpayer's request for continuance, request for the board to take action without the taxpayer being present, or withdrawal is not timely filed. A taxpayer may appeal the assessment of the penalty to the Indiana board or directly to the tax court. The penalty may not be added as an amount owed on the property tax statement under IC 6-1.1-22 or IC 6-1.1-22.5.

(m) The official referred to in subsection (a) may not require the taxpayer to provide documentary evidence at the preliminary informal meeting under subsection (h). The county board may not require a taxpayer to file documentary evidence or summaries of statements of testimonial evidence before the hearing required under subsection (k). If the action for which a taxpayer seeks review under this section is the assessment of tangible property, the taxpayer is not required to have an appraisal of the property in order to do the following:

(1) Initiate the review.

(2) Prosecute the review.



(n) The county board shall prepare a written decision resolving all of the issues under review. *The written decision may be in the form of a stipulated determination under section 2.5 of this chapter.* The county board shall, by mail, give notice of its determination not later than:

(1) one hundred twenty (120) days after the hearing under subsection (k); or

(2) *thirty (30) days after an entry of a stipulated determination under section 2.5 of this chapter;*

to the taxpayer, the official referred to in subsection (a), the county assessor, and the county auditor.

(o) If the maximum time elapses:

(1) under subsection (k) for the county board to hold a hearing; or

(2) under subsection (n) for the county board to give notice of its determination;

the taxpayer may initiate a proceeding for review before the Indiana board by taking the action required by section 3 of this chapter **at any time within forty-five (45) days** after the maximum time elapses.

SECTION 2. IC 6-1.1-15-5, AS AMENDED BY P.L.219-2007, SECTION 41, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2016]: Sec. 5. (a) Not later than fifteen (15) days after the Indiana board gives notice of its final determination under section 4 of this chapter to the party or the maximum allowable time for the issuance of a final determination by the Indiana board under section 4 of this chapter expires, a party to the proceeding may request a rehearing before the Indiana board. The Indiana board may conduct a rehearing and affirm or modify its final determination, giving the same notices after the rehearing as are required by section 4 of this chapter. The Indiana board has fifteen (15) days after receiving a petition for a rehearing to determine whether to grant a rehearing. Failure to grant a rehearing not later than fifteen (15) days after receiving the petition shall be treated as a final determination to deny the petition. A petition for a rehearing does not toll the time in which to file a petition for judicial review unless the petition for rehearing is granted. If the Indiana board determines to rehear a final determination, the Indiana board:

(1) may conduct the additional hearings that the Indiana board determines necessary or review the written record without additional hearings; and

(2) shall issue a final determination not later than ninety (90) days after notifying the parties that the Indiana board will rehear the final determination.



1 If the Indiana board fails to make a final determination within the time  
 2 allowed under subdivision (2), the entity that initiated the petition for  
 3 rehearing may take no action and wait for the Indiana board to make a  
 4 final determination or petition for judicial review under subsection (g).

5 (b) A party may petition for judicial review of the final  
 6 determination of the Indiana board regarding the assessment or  
 7 exemption of tangible property. In order to obtain judicial review under  
 8 this section, a party must:

- 9 (1) file a petition with the Indiana tax court;
- 10 (2) serve a copy of the petition on:
  - 11 (A) the county assessor;
  - 12 (B) the attorney general; and
  - 13 (C) any entity that filed an amicus curiae brief with the Indiana
  - 14 board; and
- 15 (3) file a written notice of appeal with the Indiana board
- 16 informing the Indiana board of the party's intent to obtain judicial
- 17 review.

18 Petitions for judicial review may be consolidated at the request of the  
 19 appellants if it can be done in the interest of justice. The department of  
 20 local government finance may intervene in an action taken under this  
 21 subsection if the interpretation of a rule of the department is at issue in  
 22 the action. The county assessor is a party to the review under this  
 23 section.

24 (c) Except as provided in subsection (g), to initiate a proceeding for  
 25 judicial review under this section, a party must take the action required  
 26 by subsection (b) not later than:

- 27 (1) forty-five (45) days after the Indiana board gives the person
- 28 notice of its final determination, unless a rehearing is conducted
- 29 under subsection (a); or
- 30 (2) forty-five (45) days after the Indiana board gives the person
- 31 notice under subsection (a) of its final determination, if a
- 32 rehearing is conducted under subsection (a) or the maximum time
- 33 elapses for the Indiana board to make a determination under this
- 34 section.

35 (d) The failure of the Indiana board to conduct a hearing within the  
 36 period prescribed in section 4(e) or 4(f) of this chapter does not  
 37 constitute notice to the party of an Indiana board final determination.

38 (e) The county assessor may petition for judicial review to the tax  
 39 court in the manner prescribed in this section.

40 (f) The county assessor may not be represented by the attorney  
 41 general in a judicial review initiated under subsection (b) by the county  
 42 assessor.





(g) If the maximum time elapses for the Indiana board to give notice of its final determination under subsection (a) or section 4 of this chapter, a party may initiate a proceeding for judicial review by taking the action required by subsection (b) **at any time within forty-five (45) days** after the maximum time elapses. If:

- (1) a judicial proceeding is initiated under this subsection; and
  - (2) the Indiana board has not issued a determination;
- the tax court shall determine the matter de novo.

SECTION 3. IC 6-1.1-16-1, AS AMENDED BY P.L.111-2014, SECTION 25, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2016]: Sec. 1. (a) Except as provided in section 2 of this chapter, an assessing official or county property tax assessment board of appeals may not change the assessed value claimed by a taxpayer on a personal property return unless the assessing official or county property tax assessment board of appeals takes the action and gives the notice required by IC 6-1.1-3-20 within the following periods:

- (1) A township assessor (if any) must make a change in the assessed value and give the notice of the change on or before the later of:

- (A) September 15 of the year for which the assessment is made; or

- (B) four (4) months from the date the personal property return is filed if the return is filed after the filing date for the personal property tax return.

- (2) A county assessor or county property tax assessment board of appeals, **when acting as an assessing official**, must make a **the** change in the assessed value, including ~~the final determination, by the board, the board's pre-appeal modification~~ of an assessment changed by an assessing official, and give the notice of the change on or before the later of:

- (A) October 30 of the year for which the assessment is made; or

- (B) five (5) months from the date the personal property return is filed if the return is filed after the filing date for the personal property tax return.

- (3) The department of local government finance must make a preliminary change in the assessed value and give the notice of the change on or before the later of:

- (A) October 1 of the year immediately following the year for which the assessment is made; or

- (B) sixteen (16) months from the date the personal property return is filed if the return is filed after the filing date for the



1 personal property tax return.

2 (b) Except as provided in section 2 of this chapter, if an assessing  
3 official or a county property tax assessment board of appeals fails to  
4 change an assessment and give notice of the change within the time  
5 prescribed by this section, the assessed value claimed by the taxpayer  
6 on the personal property return is final.

7 (c) This section does not limit the authority of a county auditor to  
8 correct errors in a tax duplicate under IC 6-1.1-15-12.

9 (d) This section does not apply if the taxpayer:

10 (1) fails to file a personal property return which substantially  
11 complies with this article and the regulations of the department of  
12 local government finance; or

13 (2) files a fraudulent personal property return with the intent to  
14 evade the payment of property taxes.

15 (e) A taxpayer may appeal a preliminary determination of the  
16 department of local government finance under subsection (a)(3) to the  
17 Indiana board. An appeal under this subdivision shall be conducted in  
18 the same manner as an appeal under IC 6-1.1-15-4 through  
19 IC 6-1.1-15-8. A preliminary determination that is not appealed under  
20 this subsection is a final unappealable order of the department of local  
21 government finance.

22 **SECTION 4. [EFFECTIVE JULY 1, 2016] (a) IC 6-1.1-15-1 and**  
23 **IC 6-1.1-15-5, both as amended by this act, apply to filings for**  
24 **which the maximum time has not elapsed for a decision by the**  
25 **county property tax assessment board of appeals or the Indiana**  
26 **board of tax review on or before July 1, 2016.**

27 **(b) For a filing for which the maximum time has elapsed for a**  
28 **decision by the county property tax assessment board of appeals or**  
29 **the Indiana board of tax review before July 1, 2016, the filing**  
30 **deadline is October 1, 2016.**

31 **(c) This SECTION expires July 1, 2017.**

